

14

110
106
108
108 City Rates : Table

| | City Rate Code | City Code | Year | High Cost | Meal Rate | Full Rate | Oconus Sheet ID | High City ID |
|------|----------------|-----------|------|-----------|-----------|-----------|-------------------------------|-------------------|
| △ | 1928 | 5 1993 | No | \$102.00 | | | 93 antwerp 102.doc | |
| △ | 660 | 5 1994 | No | \$100.00 | | | 94 antwerp 100.doc | |
| △ | 661 | 5 1995 | No | \$114.00 | | | 95 antwerp 114.doc | |
| △ | 662 | 5 1996 | No | \$86.00 | | | 96 antwerp 86.doc | |
| △ | 2553 | 5 1997 | No | \$78.00 | | | 97 antwerp 78.doc | |
| △ | 4882 | 5 1998 | No | \$72.00 | | | 98 antwerp belgium 72.doc | |
| △ | 5930 | 5 1999 | No | \$74.00 | \$181.00 | | 99 antwerp belgium 74 181.doc | |
| △ | 7269 | 5 2000 | No | \$62.00 | \$151.00 | | 00 Antwerp Belgium 62 151.doc | |
| △ | 2026 | 6 1993 | No | \$38.00 | | | | |
| △ | 1328 | 6 1994 | No | \$38.00 | | | 94 san francisco ca 38.doc | |
| △ | 891 | 6 1995 | No | \$38.00 | | | 95 san francisco ca 38.doc | |
| △ | 1662 | 6 1996 | No | \$38.00 | | | 96 san francisco ca 38.doc | |
| △ | 1100 | 8 1994 | No | \$38.00 | | | 94 new york ny 38.doc | |
| △ | 1489 | 8 1995 | No | \$38.00 | | | 95 new york ny 38.doc | |
| △ | 1755 | 8 1996 | No | \$38.00 | | | 96 new york ny 38.doc | |
| △ | 1160 | 9 1993 | No | \$38.00 | | | | |
| △ | 652 | 9 1994 | No | \$38.00 | | | 94 oakland ca 38.doc | |
| △ | 1507 | 9 1995 | No | \$38.00 | | | 95 oakland ca 38.doc | |
| △ | 1653 | 9 1996 | No | \$34.00 | | | 96 oakland ca 34.doc | |
| △ | 2907 | 9 1997 | Yes | \$34.00 | | | 97 oakland ca 34.doc | 97h san francisco |
| | | | | | | | | |

Record: [4] [4] [1] [1] [1] [1] of 7019

114
112
114
118

Fig. 1

Fig. 2

26

| City Rates | | | | | |
|--|---------------------|----------------------------------|--|---|-------------------------------------|
| Year: | City: | State: | Country: | <input type="button" value="Add City"/> | |
| 2000 | Afognak<Kodiak> | Alaska | | | |
| High Cost: | Full Rate: | Meal Rate: | Actual Sheet ID: | <input type="button" value="Update Support Documents"/> | |
| <input type="checkbox"/> | \$158.00 | \$68.00 | 00 Kodiak ak 68 158.doc | | |
| | | | High City Sheet ID: | | |
| | | | | | |
| Year | Location | High Cost | Meal | Full Rate | Ocunus Sheet |
| 1999 | Aden/ Yemen | No | \$58.00 | \$222.00 | 99 aden, yemen 58 222.doc |
| 2000 | Afognak<Kodiak>/AKV | No | \$68.00 | \$158.00 | 00 Kodiak ak 68 158.doc |
| 1999 | Afognak<Kodiak>/AKV | No | \$67.00 | \$166.00 | 99 kodiak 67 166.doc |
| 1998 | Afognak<Kodiak>/AKV | No | \$69.00 | | 99 kodiak ak 69.doc |
| Click the explode button to edit. | | | | | |
| Move to City: | | <input type="button" value="▼"/> | <input type="button" value="Delete Rate"/> | <input type="button" value="Add Rate"/> | <input type="button" value="Done"/> |
| Record: <input type="button" value="14"/> <input type="button" value="4"/> <input type="button" value="6159"/> <input type="button" value="▼"/> <input type="button" value="▼"/> * of 7019 | | | | | |

42
48
38
38
30
38
106

Airports

City Schedule

| Client# P1013 | Name: Michael Patrick | Soc. Sec. #: 589-38-6042 | Tax Year: 1999 ▼ | <input type="button"/> Client Info | <input type="button"/> Project Info |
|---------------------------------|---------------------------------|------------------------------------|----------------------------|------------------------------------|-------------------------------------|
| City: Minneapolis | #Days: 3 | State: MN | Country: | | |
| Airport Identifier: | Airport Name: | Linked To: | Full Rate: | | |
| | Tax Year | City / State / Country | | # Days | ▲ |
| ▼ | 1999 | Minneapolis/MN/ | | 3 | 3 |
| | 1999 | Dallas/TX/ | | 3 | 3 |
| | 1999 | Philadelphia/PA/ | | 3 | 3 |
| | 1999 | Los Angeles/CA/ | | 3 | 3 |
| | 1999 | San Salvador//El Salvador | | 1 | 1 |

Click the explode button to edit.

Total Days For Year: **242**

Delete Record Add Record Goto City Rates Done

Goto Travel Schedule

Record: **14 4 42 ► ►* of 42 (Filtered)**

Fig. 3

Fig. 5

| <input type="checkbox"/> Client Information | | <input type="checkbox"/> Main Information | | <input type="checkbox"/> Other Information | | <input type="checkbox"/> Financial Client Info | |
|---|--------------------------|---|----------------------|--|--------------------------|--|----------------------|
| Client #: | S1022 | Preferred Name: | <input type="text"/> | Spouse's Last Name: | <input type="text"/> | Spouse's First Name: | <input type="text"/> |
| First Name: | Robert | Mi: | <input type="text"/> | Sayuri | <input type="text"/> | Initial Consultation Hours: | <input type="text"/> |
| Last Name: | Gibson III | B | <input type="text"/> | Different | <input type="checkbox"/> | Task Difficulty | <input type="text"/> |
| Airline: | <input type="text"/> | | <input type="text"/> | | <input type="checkbox"/> | Fast Track | <input type="text"/> |
| Address: | 2040 Hallmark Way | Rank: | <input type="text"/> | City: | <input type="text"/> | State | <input type="text"/> |
| Zip: | 23323 | T/P Soc Sec#: | 228-88-7646 | Spouses Soc Sec#: | 556-85-9526 | VA | <input type="text"/> |
| Notes: <input type="text"/> | | | | | | | |
| Zip Code Analysis City: <input type="text"/> Chesapeake <input type="checkbox"/> State: County: <input type="text"/> VA <input type="checkbox"/> Chesapeake City <input type="text"/> | | | | | | | |
| Work Phone#: | | (757)382-0343 | | Home Phone#: | | (757)382-9473 | |
| Fax Phone#: | | <input type="text"/> | | <input type="text"/> | | <input type="text"/> | |
| Label - Robert's | | Label - Counter | | Delete Client | | Add Client | <u>Done</u> |
| Record: 14 4 | | 1 ▶ ▷ ▷ ▷ | | 1 (Filtered) | | | |

86

→ 70

← 366

Email:

Preferred Name:

Spouse's Last Name:

Initial Consultation Hours:

Return Address Different

Rank:

Task Difficulty

Fast Track

0

City:

Chesapeake

Notes:

Work Phone#:

(757)382-0343

Home Phone#:

(757)382-9473

Fax Phone#:

Client #:

First Name:

Last Name:

Airline:

Address:

Zip:

T/P Soc Sec#:

Spouses Soc Sec#:

City:

Chesapeake

State:

County:

VA

Chesapeake City

Record: **14 4**

1 ▶ ▷ ▷ ▷

1 (Filtered)

42

74

82

82

90 / 94 / 98 / 102 / able

90

USA States : Table

| | State | State Name | Lower 48 | State ? | IRS Center |
|-------|-------|-------------------|----------|---------|------------|
| △ | AK | Alaska | | No | 3 |
| ※ | AL | Alabama | | Yes | 2 |
| ※ | AR | Arkansas | | Yes | 2 |
| ※ | AZ | Arizona | | Yes | 3 |
| ※ | CA | California | | Yes | |
| ※ | CO | Colorado | | Yes | 3 |
| ※ | CT | Connecticut | | Yes | 5 |
| ※ | DC | Dist. of Columbia | | Yes | 1 |
| ※ | DE | Delaware | | Yes | 1 |
| ※ | FL | Florida | | Yes | 6 |
| ※ | GA | Georgia | | Yes | 6 |
| ※ | HI | Hawaii | | No | 4 |
| ※ | IA | Iowa | | Yes | 7 |
| ※ | ID | Idaho | | Yes | 3 |
| ※ | IL | Illinois | | Yes | 7 |
| ※ | IN | Indiana | | Yes | 8 |
| ※ | KS | Kansas | | Yes | 9 |
| ※ | KY | Kentucky | | Yes | 8 |
| ※ | LA | Louisiana | | Yes | 2 |
| ※ | MA | Massachusetts | | Yes | 5 |
| | | | | | |

Fig. 6

City Name : Table

| City Code | City | State | Country |
|-----------|--------------------------|-------|-------------|
| 6 | Antwerp | | Belgium |
| 7 | San Francisco | CA | |
| 8 | New York | NY | |
| 9 | Oakland | CA | |
| 10 | Monterey | CA | |
| 11 | Paris | | France |
| 12 | Berlin | | Germany |
| 13 | Bridgeport <Sacramento> | CA | |
| 14 | Chico <Sacramento> | CA | |
| 17 | Clearlake | CA | |
| 18 | Birmingham | AL | |
| 19 | Gulf Shores | AL | |
| 20 | Anchorage | AK | |
| 22 | Hartford | CT | |
| 25 | Charleston | SC | |
| 27 | Rotterdam | | Netherlands |
| 28 | Port Said | | Egypt |
| 29 | Mogadishu | | Somalia |
| 30 | Aspen | SC | |
| 31 | Cairo | | Egypt |
| 32 | Sheffield <Huntville> | AL | |
| 33 | Grand Canyon | AZ | |
| 34 | Phoenix | AZ | |
| 35 | Scottsdale | AZ | |
| 36 | Prescott | AZ | |
| 37 | Tucson | AZ | |
| 38 | Hot Springs | AR | |
| 39 | Little Rock | AR | |
| 40 | Texarkana | AR | |
| 41 | El Centro <Palm Springs> | CA | |

Fig. 6A

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130

134

138

142

146

 Airports : Table

| Control# | Airport Identifier | Location | Airport Name | City/Code | Latitude | Longitude |
|----------|--------------------|-----------------------|---------------------|-----------|------------|------------|
| 3 | STN | Aalborg, Denmark | Aalborg | N57°05.5' | E009°51.0' | |
| 4 | AAR | Aarhus, Denmark | Tirstrup | N56°18.6' | E010°37.0' | |
| 5 | OIAA | Abadan, Iran | Abadan Intl | N30°21.9' | E048°13.9' | |
| 6 | ABE | Allentown, Pa | Allentown | 197 | N40°39.2' | W075°26.3' |
| 7 | ABI | Abilene, Texas | Abilene Municipal | N32°24.6' | W099°40.9' | |
| 8 | DII | Abidjan, Ivory Coast | Port Bouet | N05°15.3' | W003°55.6' | |
| 9 | ABQ | Albuquerque, NM | Albuquerque Intl | 165 | N35°02.5' | W106°36.3' |
| 10 | ABR | Aberdeen, Sd | Aberdeen Municipal | N45°27.1' | W098°25.5' | |
| 11 | ABS | Abu Simbel, Egypt | Abu Simbel | N22°22.3' | E031°36.9' | |
| 12 | ABV | Abuja, Nigeria | Abuja International | N09°00.3' | E007°15.9' | |
| 13 | ABY | Albany, Ga | Dougherty County | N31°31.9' | W084°11.7' | |
| 14 | MMAA | Acapulco, Mexico | Juan Alvarez Intl | 375 | N16°45.3' | W099°46.0' |
| 15 | DGAA | Accra, Ghana | Kotoka | N05°35.7' | W000°10.2' | |
| 16 | ACE | Lanzarote, Spain | Lanzarote | N28°56.5' | W013°36.2' | |
| 17 | ACT | Waco, Texas | Waco Municipal | N31°36.6' | W097°13.7' | |
| 18 | ACV | Arcata/Eureka, Ca | Arcata | N40°58.7' | W124°06.4' | |
| 19 | ACY | Atlantic City, NJ | Atlantic City Intl | 161 | N39°27.4' | W074°34.6' |
| 20 | LTAF | Adana, Turkey | Incirklik | N36°59.0' | E035°16.8' | |
| 21 | HAAB | Addis Ababa, Ethiopia | Bole | N08°58.6' | E038°47.8' | |
| 22 | ADJ | Amman, Jordan | Amman Civil | N31°58.3' | E035°59.4' | |
| 23 | ADK | Adak Island, Alaska | Adak Island Ns | N51°52.9' | W176°38.6' | |
| 24 | AAAD | Adelaide, Australia | Adelaide | 246 | S34°56.9' | E138°32.0' |

Record:

14

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Fig. 7

150 158 154

Airlines : Table

| AirLineID | AirLineName |
|-----------|------------------------|
| 7 | Amer Int'l Air |
| 23 | America West |
| 1 | American Air |
| 18 | American Eagle |
| 13 | Atlas Air |
| 20 | Business Jet Solutions |
| 8 | Continental |
| 9 | Delta Airlines |
| 5 | Emery Air |
| 19 | Eva Air |
| 21 | Executive Jet |
| 15 | Express One |
| 17 | Federal Express |
| 22 | Great Amer Air |
| 2 | Kitty Hawk |
| 14 | Midwest Express |
| 16 | Northwest |
| 12 | Polar Air Cargo |
| 11 | Ryan Int'l |
| 10 | Skywest |
| 4 | Southwest |
| 6 | U.P.S |

Record: 14 | 4 | 1 | D | V | B | of 23

Fig. 8

162 174 166 170

162 174

| IRS_Service_Centers : Table | | | | | |
|-----------------------------|--------------------------|--------------|-------|-------|-----------------|
| IRSID | Name | City | State | Zip | EstAddress |
| 1 | Internal Revenue Service | Philadelphia | PA | 19255 | P.O. Box 8318 |
| 2 | Internal Revenue Service | Memphis | TN | 37501 | P.O. Box 1219 |
| 3 | Internal Revenue Service | Ogden | UT | 84201 | P.O. Box 510000 |
| 4 | Internal Revenue Service | Fresno | CA | 93888 | P.O. Box 54030 |
| 5 | Internal Revenue Service | Andover | MA | 05501 | P.O. Box 371999 |
| 6 | Internal Revenue Service | Atlanta | GA | 39901 | P.O. Box 105900 |
| 7 | Internal Revenue Service | Kansas City | MO | 64999 | P.O. Box 970006 |
| 8 | Internal Revenue Service | Cincinnati | OH | 45999 | P.O. Box 7422 |
| 9 | Internal Revenue Service | Austin | TX | 73301 | P.O. Box 970001 |
| 10 | Internal Revenue Service | Holtsville | NY | 00501 | P.O. Box 162 |
| * | (number) | | | | |

Record: 114 41 111 111 of 10

Fig. 9

Fig. 10

| StateServiceCenters : Table | | | | | | |
|-----------------------------|------------------------------|----------------------------------|------------------------------|--------------|---|--|
| StateID | Name | Name2 | OweAddress | OweCity | | |
| AK | No State Return | | P.O. Box 2401 | Montgomery | A | |
| AL | Alabama Income Tax | | P.O. Box 2144 | Little Rock | A | |
| AR | DFA | State Income Tax | P.O. Box 52016 | Phoenix | A | |
| AZ | Arizona Dept of Revenue | | P.O. Box 942867 | Sacramento | C | |
| CA | Franchise Tax Board | | 1375 Sherman Street | Denver | C | |
| CO | Colorado Dept of Revenue | | P.O. Box 2977 | Hartford | C | |
| CT | DRS | | P.O. Box 7861 | Washington | D | |
| DC | Dept of Finance & Revenue | Ben Franklin Station | P.O. Box 508 | Wilmington | D | |
| DE | Delaware Division of Revenue | | 5050 W. Tennessee Street | Tallahassee | F | |
| FL | Florida Dept of Revenue | | P.O. Box 740399 | Atlanta | G | |
| GA | Georgia Income Tax Division | | P.O. Box 3559 | Honolulu | H | |
| HI | Hawaii Dept of Taxation | Iowa Depart of Revenue & Finance | Hoover State Office Building | Des Moines | I | |
| IA | Income Tax Processing | | P.O. Box 56 | Bols | J | |
| ID | Idaho State Tax Commission | | Springfield | Illinois | - | |
| IL | Illinois Dept of Taxation | | P.O. Box 40 | Indianapolis | - | |
| IN | Indiana Dept of Revenue | Kansas Department of Revenue | 915 SW Harrison Street | Topeka | K | |
| KS | Kansas Income Tax | | P.O. Box 3440 | Frankfort | K | |
| KY | Kentucky Revenue Cabinet | Department of Revenue | P.O. Box 7003 | Baton Rouge | L | |
| LA | LA Department of Taxation | | | Boston | M | |
| MA | MA Department of Revenue | | | | | |

194

202 / 48 - 198

ZIPCODE: Table

| | ZIP | STATE | CITY | COUNTY |
|---|-------|-------|-------------|-------------|
| ▷ | 00501 | NY | Holtsville | Suffolk |
| | 00544 | NY | Holtsville | Suffolk |
| | 00601 | PR | Adjuntas | Adjuntas |
| | 00602 | PR | Aguada | Aguada |
| | 00603 | PR | Aguadilla | Aguadilla |
| | 00604 | PR | Aguadilla | Aguadilla |
| | 00605 | PR | Aguadilla | Aguadilla |
| | 00606 | PR | Maricao | Maricao |
| | 00610 | PR | Anasco | Anasco |
| | 00611 | PR | Anguiles | Utuado |
| | 00612 | PR | Arecibo | Arecibo |
| | 00613 | PR | Arecibo | Arecibo |
| | 00614 | PR | Arecibo | Arecibo |
| | 00616 | PR | Bajadero | Arecibo |
| | 00617 | PR | Barceloneta | Barceloneta |
| | 00622 | PR | Boqueron | Cabo Rojo |
| | 00623 | PR | Cabo Rojo | Cabo Rojo |
| | 00624 | PR | Penuelas | Penuelas |
| | 00627 | PR | Camuy | Camuy |
| | 00631 | PR | Adjuntas | Lares |

Record: 14 4 128817 ▶ ▶ ▶ * of 43084

Fig. II

210 86 106

Attachments

Edit Document Attachments

| | |
|-------------------------------------|---|
| Client ID Prefix | \$ Sailor |
| Tax Year: | 1995 |
| Description: | NA |
| Document File Name | <input type="button" value="Update Document List"/> |
| Record: | [1] [4] [1] [4] [1] [4] [1] [4] of 4 (Filtered) |
| <input type="button" value="Done"/> | |

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Fig. 12

Fig 13

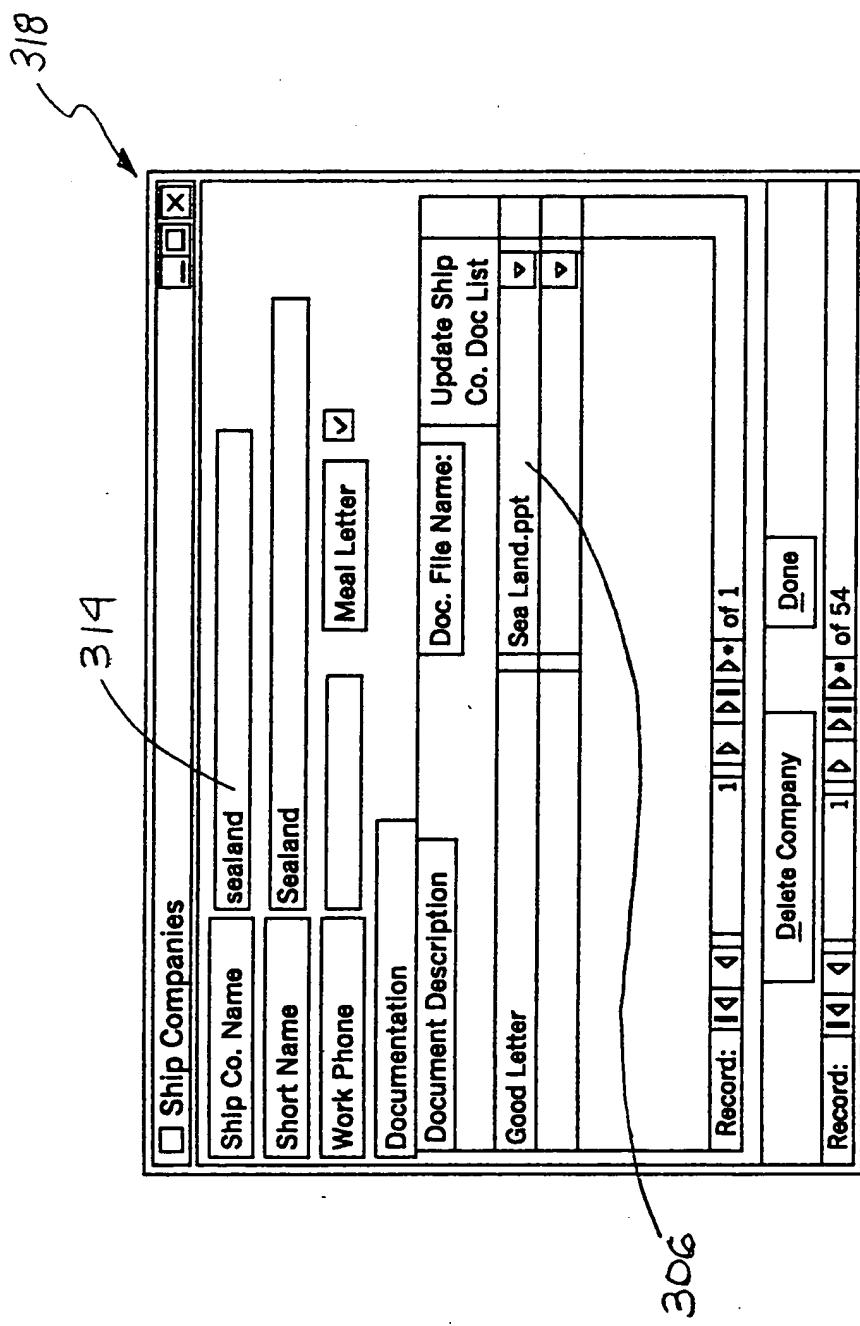


Fig. 14

214 106 218

| MealRatePercent : Table | | |
|-------------------------|---------|-----------------|
| | TaxYear | MealRatePercent |
| ▼ | 1993 | 50 |
| | 1994 | 50 |
| | 1995 | 50 |
| | 1996 | 50 |
| | 1997 | 50 |
| | 1998 | 55 |
| | 1999 | 55 |
| | 2000 | 60 |
| | 2001 | 60 |
| | 2002 | 65 |
| | 2003 | 65 |
| | 2004 | 70 |
| | 2005 | 70 |
| | 2006 | 75 |
| | 2007 | 75 |
| | 2008 | 80 |
| | 2009 | 80 |
| * | | 0 |

Record: 14 | 4 | 1 | ▶ | ▷ | * of 17

Fig. 15

270

142

Ship Location : Table

| Control# | ShipNameCode | Date | CityRate Code | Notes | Sailing Sch Ten | AssumedDate | InPortDate |
|----------|--------------|------------|---------------|-------|-----------------|-------------|-------------------------------------|
| 168785 | 419 | 02/21/1998 | 3773 | | | 48 | <input checked="" type="checkbox"/> |
| 168815 | 420 | 08/14/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168817 | 420 | 08/15/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168818 | 420 | 08/16/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168819 | 420 | 08/17/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168820 | 420 | 08/18/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168821 | 420 | 08/19/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168822 | 420 | 08/20/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168823 | 420 | 08/21/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168824 | 420 | 08/22/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168825 | 420 | 08/23/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168826 | 420 | 08/24/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168827 | 420 | 08/25/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168828 | 420 | 08/26/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168829 | 420 | 08/27/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168830 | 420 | 08/28/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168831 | 420 | 08/29/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168832 | 420 | 08/30/1999 | 8048 | | | 0 | <input checked="" type="checkbox"/> |
| 168816 | 420 | 08/31/1999 | 5496 | | | 0 | <input checked="" type="checkbox"/> |
| ▷ 170183 | 421 | 05/06/1997 | 3159 | | | 0 | <input checked="" type="checkbox"/> |

Record: 14 | 4 | 128817 | ▷ | ▷ of 128817 | 4 |

Fig. 16

| Merchant Sailor Schedule | |
|---|--|
| <input type="checkbox"/> Travel Information | <input type="checkbox"/> Dates Entered/Updated |
| Ship Schedule Loaded | |
| Client Name: Gibson III Robert | Soc. Sec. #: 228-88-7646 |
| Start Date: 03/07/1997 | End Date: 06/08/1997 |
| Ship Name: California | Trip Start Date: 03/07/199 |
| Ship Co.: Maersk Line, Ltd. | Trip End Date: 06/08/199 |
| Need Ship Sch: <input type="checkbox"/> No | |
| <input type="button"/> Find | <input type="button"/> Goto Travel Schedule |
| <input type="button"/> Delete | <input type="button"/> Add Trip |
| <input type="button"/> Record: | <input type="button"/> Print Port of Call |
| <input type="button"/> Done | |
| <input type="button"/> Other Sailors On Same Ship | |
| <input type="button"/> Goto Ship Names | |
| Record: <input type="button"/> 1 <input type="button"/> 2 <input type="button"/> 3 <input type="button"/> 4 of 2 (Filtered) | |

350

42

278

282

286 290

310

302

314

ShipCompanies: Table

| | ShipCoID | ShipCoName | ShipCoShortName | Work Phone | MeaLetter |
|---------|----------|----------------------------|------------------|-------------------------------------|-----------|
| ▷ | 1 | sealand | Sealand | <input checked="" type="checkbox"/> | |
| ◁ | 4 | Matson | Matson | <input checked="" type="checkbox"/> | |
| ● | 5 | Brusco Tug & Barge | Brusco Tug | <input checked="" type="checkbox"/> | |
| ● | 6 | Campbell Towing | Campbell Tow | <input checked="" type="checkbox"/> | |
| ● | 7 | Crowley American | Crowley | <input checked="" type="checkbox"/> | |
| ● | 8 | Forty Niner Transportation | 49r Trans | <input checked="" type="checkbox"/> | |
| ● | 9 | Western Towboat | Western Tow | <input checked="" type="checkbox"/> | |
| ● | 10 | Marine Transport | Marine Transport | <input checked="" type="checkbox"/> | |
| ● | 11 | Interocean Ugland Mgmt | Interocean | <input checked="" type="checkbox"/> | |
| ● | 12 | Osprey-Acomarit Ship Mgmt | Osprey | <input checked="" type="checkbox"/> | |
| ● | 13 | Transoceanic Cable | Transoceanic | <input checked="" type="checkbox"/> | |
| ● | 14 | Sheridan Transportation | Sheridan | <input checked="" type="checkbox"/> | |
| ● | 15 | Energy Transportation | Energy Trans | <input checked="" type="checkbox"/> | |
| ● | 16 | Red River & Van Ammeren | Red River | <input checked="" type="checkbox"/> | |
| ● | 17 | State of Alaska | Alaska State | <input checked="" type="checkbox"/> | |
| ● | 18 | Ensco Marine | Ensco Marine | <input checked="" type="checkbox"/> | |
| ● | 19 | Central Gulf Lines | Central Gulf | <input checked="" type="checkbox"/> | |
| ● | 20 | Ocean Ships | Ocean Ships | <input checked="" type="checkbox"/> | |
| ● | 21 | Lykes Bros | Lykes | <input checked="" type="checkbox"/> | |
| ● | 22 | Mormac Marine | Mormac | <input checked="" type="checkbox"/> | |
| ... | ... | ... | ... | <input checked="" type="checkbox"/> | |
| Record: | 14 | 41 | 11 | ▷ | 1* |
| | | | | | of 54 |

Fig. 17

Fig. 18

| Supporting Schedules | |
|---|---------------------------------------|
| <input type="checkbox"/> Client# | <input type="text" value="S1121"/> |
| <input checked="" type="checkbox"/> Year: | <input type="text" value="1999"/> |
| <input type="checkbox"/> Print Meal Rate | <input type="text" value="1040X"/> |
| <input type="checkbox"/> Actual \$: | <input type="text" value="\$16,285"/> |
| <input type="checkbox"/> Actual Transportation | <input type="text" value="W"/> |
| <input type="checkbox"/> High/Low | <input type="text" value="\$6,672"/> |
| <input type="checkbox"/> Ship Info | <input type="text" value="W"/> |
| <input type="checkbox"/> IRS Mailing Addresses | <input type="text" value="W"/> |
| <input type="checkbox"/> State Mailing Addresses | <input type="text" value="W"/> |
| <input type="checkbox"/> Ship Sch. | <input type="text" value="W"/> |
| <input type="checkbox"/> Sailor Day Check | <input type="text" value="W"/> |
| <input type="button" value="Label Counter"/> <input type="button" value="Label Robert's"/> <input type="button" value="No Meal Reduction"/> <input type="button" value="Goto Project"/> | |
| <input type="button" value="Label - Counter"/> <input type="button" value="Label - Robert's"/> <input type="button" value="No Meal Reduction"/> <input type="button" value="Goto Project"/> | |
| <input type="button" value="Label -"/> <input type="button" value="Label X"/> | |

| Ship Name: | Trip Start Date: | Trip End Date: | Days Diff. | Need Sch. |
|---|---------------------------------------|---------------------------------------|------------------------------------|--------------------------|
| <input checked="" type="checkbox"/> President Adams | <input type="text" value="1/1/99"/> | <input type="text" value="1/11/99"/> | <input type="checkbox" value="0"/> | <input type="checkbox"/> |
| <input type="checkbox"/> President Polk | <input type="text" value="3/30/99"/> | <input type="text" value="6/9/99"/> | <input type="checkbox" value="0"/> | <input type="checkbox"/> |
| <input type="checkbox"/> President Adams | <input type="text" value="8/12/99"/> | <input type="text" value="10/20/99"/> | <input type="checkbox" value="0"/> | <input type="checkbox"/> |
| <input type="checkbox"/> President Kennedy | <input type="text" value="12/23/99"/> | <input type="text" value="12/31/99"/> | <input type="checkbox" value="0"/> | <input type="checkbox"/> |

126 → 42 → 294
 106 → 338 → 282 → 286 → 374 → 290 → 346 → 370

298

302

306

ShipCoDocs : Table

| ShipCoDocs : Table | | | | | |
|--------------------|----------|-----------------|---------------|-------------------|------------------------------------|
| ShipCoDocID | ShipCoID | DocDesc | ShipCoDocNumb | ShipCoDocPageNumb | ShipCoDocFileName |
| 1 | 4 | Good Letter | | | 1 matson.ppt |
| 2 | 5 | Good Letter | | | 1 Brusco Tug & Barge.ppt |
| 3 | 6 | | | | 1 |
| 4 | 7 | Good Letter | | | 1 Crowley Maritime.ppt |
| 5 | 1 | Good Letter | | | 1 Sea Land.ppt |
| 6 | 8 | Good Letter | | | 1 49 Transportation Inc.ppt |
| 7 | 9 | Good Letter | | | 1 Western Towboat Co.ppt |
| 8 | 12 | Good Letter | | | 1 Osprey Acomarit Ship Magmt.ppt |
| 9 | 13 | Good Letter | | | 1 Transportation Cable Ship Co.ppt |
| 10 | 18 | Good Letter | | | 1 Enisco Marine Transport.ppt |
| 11 | 20 | Good Letter | | | 1 Ocean Ships Inc.ppt |
| 12 | 22 | Good Letter | | | 1 Normac Marine Transport.ppt |
| 13 | 23 | Good Letter | | | 1 Int'l Marine Carriers.ppt |
| 14 | 24 | Good Letter | | | 1 |
| 15 | 31 | Good Letter | | | 1 Ocean Chemical Transport.ppt |
| 16 | 25 | Good Letter | | | 1 American Overseas Marine.ppt |
| 17 | 21 | Just Kevin Best | | | 1 |
| 19 | 10 | NO Letter | | | |
| 20 | 11 | NO Letter | | | |
| 21 | 14 | NO Letter | | | |

Fig. 19

Fig. 20

Ship Names : Table

| ShipNameCode | Ship Name | ShipColID | ShipEmail |
|--------------|----------------------|-----------|-----------|
| 400 | Diamond Shoals | | |
| 401 | Yukon | 41 | |
| 402 | Tippicanoe | 41 | |
| 403 | Rappahannock | 41 | |
| 405 | Beaver State | | |
| 406 | Charter Boats | | |
| 407 | Kaimoku | 4 | |
| 408 | Tellus | | |
| 409 | Argonaut | | |
| 410 | Pride | 1 | |
| 411 | Motivator | 1 | |
| 412 | Value | 1 | |
| 413 | USNS Gordon | | |
| 414 | Charleston | | |
| 416 | test ship 2 | | |
| 417 | Oversean Marlyn | | |
| 418 | Cape Diamond | | |
| 419 | OOCL Innovation | 1 | |
| 420 | Enterprise (Farrell) | | |
| 421 | Pathfinder | | |
| ... | | | |

Record: 1 | 4 | 338 | ▶ | ▶ | of 338

Fig. 21

The screenshot shows a software interface for managing shipping companies and their vessels. The main window displays a grid of data with columns for Shipping Co., Ship Name, and Ship Email. A vertical scroll bar is visible on the right side of the grid. To the left of the grid, there is a column header 'Ship Names' with a checkbox. To the right of the grid, there are several buttons: 'Add Ship', 'Delete Ship', 'Co. Sort', and 'Done'. At the bottom, there is a status bar with the text 'Record: 14 4 1 ▶ ▶ ▶ * of 338'.

| Shipping Co. | Ship Name | Ship Email |
|--------------------------|-----------------|-------------|
| Campbell Towing | Advantage | |
| | Alaska (Arco) | |
| Western Towboat | Alaska Mariner | |
| State of Alaska | Alpha Helix | |
| Crowley American | Ambassador | |
| I.U.M. | Ambrose Channel | |
| American Ship Management | America | |
| Goto Ship Co. | Goto Ship Name | Add Ship |
| | | Delete Ship |
| | | Co. Sort |
| | | Done |

Record: 14 4 1 ▶ ▶ ▶ * of 338

330

282

Fig. 22

342

| Sailing Schedule Templates | | | | |
|--|--|--|------------------------|---------------------------------|
| <input type="checkbox"/> Template ID: AK Hwy BEL (Bellingham/Skagway) Goto Template | | | | |
| <input type="checkbox"/> Template Info <input type="checkbox"/> Notes | | | | |
| Ref. Date: <input type="text"/> Update Schedule: <input type="button" value="<<"/> <input type="button" value=">>"/> <input type="button" value="13"/> Cycle Day <input type="text"/> Omit First Port On Update <input type="checkbox"/> | Assumed Date: <input type="text"/> Notes for Details: <input type="text"/> | | | |
| <input type="checkbox"/> Ship Name: <u>282</u> <input type="checkbox"/> Ship Schedule Loaded | | | | |
| Sailing Schedule Details | | | | |
| City | Port Start Date | Port End Date | Days In Port | Days Between Ports |
| 42 | | | | |
| <input type="checkbox"/> Haines <Juneau> | <input type="text"/> | <input type="text"/> /01/2000 | <input type="text"/> 1 | <input type="text"/> |
| <input type="checkbox"/> Sitka | <input type="text"/> | <input type="text"/> /02/2000 | <input type="text"/> 1 | <input type="text"/> 0 |
| <input type="checkbox"/> Wrangell | <input type="text"/> | <input type="text"/> /03/2000 | <input type="text"/> 1 | <input type="text"/> 0 |
| <input type="checkbox"/> Bellingham | <input type="text"/> | <input type="text"/> /05/2000 | <input type="text"/> 1 | <input type="text"/> 1 |
| <input type="checkbox"/> Petersburg | <input type="text"/> | <input type="text"/> /07/2000 | <input type="text"/> 1 | <input type="text"/> 1 |
| <input type="checkbox"/> Skagway | <input type="text"/> | <input type="text"/> /08/2000 | <input type="text"/> 1 | <input type="text"/> 0 |
| <input type="checkbox"/> Sitka | <input type="text"/> | <input type="text"/> /09/2000 | <input type="text"/> 1 | <input type="text"/> 0 |
| Record: <input type="button" value="1"/> <input type="button" value="4"/> <input type="button" value="1"/> * of 10 | | | | |
| <input type="button" value="Find"/> <input type="button" value="Ship Name Maint."/> | | <input type="button" value="Delete Template"/> | | Goto City Rates |
| Record: <input type="button" value="1"/> <input type="button" value="4"/> <input type="button" value="1"/> <input type="button" value="1"/> <input type="button" value="1"/> <input type="button" value="1"/> * of 47 | | | | |

358

282

Alaska (Arco)

362

PORT LIST FOR THE YEAR OF 1999

106

| Port | Arrival Date | Departure Date |
|------------------------------|--------------|----------------|
| Cherry Point <Anacortes>, WA | 04/05/1999 | 04/05/1999 |
| Valdez, AK | 04/11/1999 | 04/12/1999 |
| Portland, OR | 04/15/1999 | 04/15/1999 |
| Richmond <Oakland>, CA | 04/16/1999 | 04/17/1999 |
| Valdez, AK | 04/22/1999 | 04/23/1999 |
| El Segundo <L.A.>, CA | 04/28/1999 | 04/28/1999 |
| Valdez, AK | 05/04/1999 | 05/06/1999 |
| Anacortes, WA | 05/07/1999 | 05/07/1999 |
| Ulsan <Pusan>, South Korea | 05/21/1999 | 06/10/1999 |

Page: | 4 | 5 | 1 | ▶ | ▶ | 4 |

Fig. 23

Fig. 24

| <input type="checkbox"/> Assign Projects | | <input type="checkbox"/> X | |
|--|--------------------|--|---|
| Project Assignment | Project #: | 4276 | <input type="checkbox"/> Find EXISTING Project: |
| Client #: | S1121 | ▼ | <input type="checkbox"/> All |
| Project Name: | Distenfeld, Sidney | ▼ | <input type="checkbox"/> Tax Year: 2000 |
| Start Date: | 3/19/01 | <input type="checkbox"/> Invoice #: | 3932 |
| Difficulty: | Fast Track | <input type="checkbox"/> File Location: | File Cabinet |
| Travel Status: | | <input type="checkbox"/> Dir. Location: | Taxdone |
| <input type="checkbox"/> Task List | | <input type="checkbox"/> Priority/Notes | <input type="checkbox"/> Extentions |
| | | <input type="checkbox"/> New Information | <input type="checkbox"/> Delays |
| | | <input type="checkbox"/> Sailors/Letters | <input type="checkbox"/> Assignees |
| 390 | | | |

| Date | Task Result | Comments | Done By |
|---------|--|------------------|---------|
| 3/19/01 | Tax Info Dropped Off by T/P - NO Money | | Doreen |
| 3/19/01 | Taxper/Spouse Is a SAILOR | | Doreen |
| 3/20/01 | Everything Loaded Skip to Completed | | Richard |
| 3/20/01 | Most Info Now Appears to be Already Loaded | | Richard |
| 3/20/01 | Tax Return Printed & Now Ready to Assemble | | Richard |
| 3/20/01 | Tax Return Assembled & Ready to Be Signed | | George |
| 3/20/01 | Tax Return Was OK & Was Signed by Marty | | Marty |
| 3/20/01 | Return Not Paid For - Waiting for Payment | | Marty |
| 3/20/01 | T/P Will Mail Check & Then Wants Return Mailed | | Marty |
| 3/26/01 | T/P Sent Payment Today - Mail Return | | Nancy |
| Record: | 14 | 4 1 D 1 D* of 12 | |

| | | | |
|---|---|--------------------------------------|-----------------------------|
| <input type="checkbox"/> Add NEW Client | <input type="checkbox"/> Delete Project | <input type="checkbox"/> Add Project | <input type="checkbox"/> OK |
|---|---|--------------------------------------|-----------------------------|

386

394

Fig. 25

| Task Update Maintenance | | | | | |
|--|--------------|---|-----------------------------------|---|-------|
| <input type="checkbox"/> Assign Projects | | User ID: <input type="text" value="Marty"/> | <input type="button" value="OK"/> | <input type="button" value="Red Letter Date Only"/> | |
| Task List | | | | | |
| Difficulty | Date Created | Client Name / Number | Tax Year | Task | Notes |
| Fast Track | 06/28/1999 | Rascon, Martin / S739 | 1998 | Return Now Assembled & Ready to Sign | |
| Fast Track | 03/01/1999 | Smith Georgean / P615 | 1998 | Return Appears to be Near Completion | |
| Fast Track | 03/07/2000 | Dennman, Jesse / R616 | 1999 | Return Now Signed & Moved to 'Taxdone' | |
| Fast Track | 11/01/2000 | Thomas, Robert / S1126 | 1999 | Prepare Amended Return ONLY | |
| Fast Track | 11/01/2000 | Thomas, Robert / S1126 | 1998 | Prepare Amended Return ONLY | |
| Fast Track | 11/01/2000 | Thomas, Robert / S1126 | 1997 | Prepare Amended Return ONLY | |
| Fast Track | 11/13/2000 | McDonald, Joe / S1133 | 1999 | Prepare Amended Return ONLY | |
| Fast Track | 11/13/2000 | McDonald, Joe / S1133 | 1998 | Prepare Amended Return ONLY | |
| Fast Track | 11/13/2000 | McDonald, Joe / S1133 | 1997 | Prepare Amended Return ONLY | |
| Fast Track | 11/15/2000 | Single, George / S797 | 1997 | Prepare Amended Return ONLY | |
| Fast Track | 12/06/2000 | Niem, Klaus / S1148 | 1998 | Prepare Amended Return ONLY | |
| Fast Track | 09/15/2000 | Vickery, Oscar / P36 | 1999 | Return Appears to be Near Completion | Yes |
| Fast Track | 10/14/2000 | Parry, Ralph / 185 | 1999 | Return Now Signed & Moved to 'Taxdone' | |

Record: of 46

414 406

402

378
410

382

Fig. 26

398

| | |
|---|---------------------------------------|
| <input type="checkbox"/> More Info | <input checked="" type="checkbox"/> X |
| Default Assignee | |
| 1: | Ben |
| 2: | Bob Brady |
| 3: | Robert Wallace |
| 4: | |
| 5: | |
| 6: | |
| Individual Weight | |
| | Ext. Weight |
| 8 | 800 |
| 9 | 900 |
| 4 | 400 |
| 6 | 600 |
| 8.2 | 820 |
| | 0 |
| <input type="checkbox"/> Default to same Person | |
| Notes | |

Fig. 27

| | | | | | |
|--|---|------------------------------------|-------------------------|---|---|
| <input type="checkbox"/> Assign Projects | <input type="checkbox"/> Project Assignment | Project #: <input type="text"/> 14 | Find EXISTING Project: | <input type="checkbox"/> | <input type="checkbox"/> All |
| Client #: | P318 | ▼ | Salomonsen, Jonny | ▼ | <input checked="" type="checkbox"/> Tax Year: 1999 |
| Project Name: | Tax Return | ▼ | Status | Completed | <input type="checkbox"/> Remove <input type="checkbox"/> Yes Last Task |
| Start Date: | 02/05/1998 | Invoice #: | <input type="text"/> 15 | <input checked="" type="checkbox"/> Paid: | <input type="checkbox"/> Location Date: 10/09/2000 |
| Difficulty: | Fast Track | File Location: | File Cabinet | ▼ | <input type="checkbox"/> Directory Date: 01/24/2001 |
| Travel Status: | Loaded Sets Afire | Dir. Location: | Taxdone | ▼ | |
| Task List | Priority/Notes | Extentions | New Information | Delays | Sailors/Letters |

390

| Date | Task Result | Comments | Done By | | |
|-------------|---|--------------------------|---------|------------|--|
| ▼ 2/06/1998 | Tax Info Received by U.S. Mail - NO Money | Taxpayer lived in Manila | Robert | | |
| 2/06/1998 | Appears to be a Complex Out-of-State Return | Pilot Based in Manila | Robert | | |
| 2/06/1998 | No W-2,Address, etc Information Received | | Robert | | |
| 2/06/1998 | T/P and/or Spouse is a Pilot | | Robert | | |
| 2/18/1998 | Travel Schedule Now Completely Loaded | | | | |
| 2/18/1998 | Initial Travel Letter Done - Per Diem Unknown | | | | |
| 2/19/1998 | All Easy Interest Inc Items Now Loaded | | Robert | | |
| 2/19/1998 | No Dividend Income Items | | Robert | | |
| 2/18/1998 | No Schedule D - Stock Sales | | Robert | | |
| 3/24/1998 | All Tax Organizer Schedule A Info Now Loaded | | Marty | | |
| Record: | 14 | 4 | 1 | ▼ D* of 16 | |

386

| | | | |
|---|--|--|-----------------------------|
| <input type="checkbox"/> Add NEW Client | <input type="checkbox"/> Delete Entire Project | <input type="checkbox"/> Add New Project | <input type="checkbox"/> OK |
|---|--|--|-----------------------------|

418

406

Fig. 28A

238

Amended Tax Return - Schedule A Supporting Statement - Name:

86 SSN:

Line 2. Taxpayer is a **FULL-TIME MERCHANT SAILOR** whose original tax preparer did not claim the taxpayer's "**DEEMED SUBSTANTIATED**" Out-of-Town Travel Expenses now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

246

Line 2. Taxpayer, is a **FULL-TIME MERCHANT SAILOR** who prepared his own tax return and did not claim his own "**DEEMED SUBSTANTIATED**" Out-of-Town Travel Expenses now available to ALL Merchant Sailors. Explanation & Substantiation as follows:

250

As a **MERCHANT SAILOR**, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "**Transportation Industry Employees**" and attached **MARIN JOHNSON TAX COURT DECISION** to compute his **DEEMED SUBSTANTIATED** Out-of-Town Travel Incidental Costs by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY and their related incidental rates as follows:

48 -----

The **JOHNSON CASE** now allows ALL Sailors to also claim their Other Travel Expenses per **IRS Notice 95-50** which totals:

xxx.

As a **MERCHANT SAILOR**, taxpayer was forced by his Union regulations to personally show up at his Union Hall to look for his next work assignment. He was NOT ALLOWED to simply phone his Union Hall to see what new jobs were currently available. Per attached **Tax Research**, his auto mileage and possibly other travel-related costs back and forth to his Union Hall looking for work are **FULLY DEDUCTIBLE** as follows:

Total Tax Court & IRS Allowed Sailor Travel

266

xxx.

- ✓ NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.
- ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule.
- ✓ See Sailor Day-by-Day Travel & Tax Court Established Daily Rates.
- ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents.
- ✓ See attached Tax Court Case - Johnson v. Comm., 115 T.C. 16 (2000)
- ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel.
- ✓ See attached Tax Research Regarding Sailor Travel to Union Halls.
- ✓ See attached Official IRS Non-Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Foreign OCONUS Rates for each city listed.
- ✓ See attached Official IRS Domestic CONUS Rates for each city listed.
- ✓ See attached Federal Travel Regulation - Appendix B M&IE Breakdown.

250

Fig. 28B

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------------------------|-----------------------|-------------------------|-------|---|-------|-----------------------|----------------------|--|---|-------|-----------------------|------------------------------|--|---|-------|----------------------|------------------------------|--|---|------|----------------------|-----------------------|--|---|------|----------------------|------------------------------|--|---|------|----------------------|----------------|--|---|------|---------------------|-------------------------------|--|---|------|---------------------|--------------------------------|--|---|------|---------------------|-------------------|--|---|------|---------------------|----------------------------|--|---|------|---------------------|-------------------------------------|--|---|------|---------------------|----------------|--|---|------|---------------------|------------------------------|--|---|-----|---------------------|----------------------------------|--|---|-----|---------------------|------------------------------|--|---|-----|--------------------|---------------------------------------|--|---|-----|--------------------|---------------------|--|---|-----|--------------------|---------------------------------------|--|---|-----|-------|--|--|--|-------|--|--|------|------|--|---|--|------|-------|--|---|--|-----|------|-----|--|--|--|--|--|
| Amended Tax Return - Schedule A Supporting Statement - 1999 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Name: George C. Antunovich | SSN: 618-40-3471 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Line 2. Taxpayer is a FULL-TIME MERCHANT SAILOR whose original tax preparer did not claim the taxpayer's "DEEMED SUBSTANTIATED" Out-of-Town Travel Expenses now available to <u>ALL</u> Merchant Sailors. Explanation & Substantiation as follows:</p> <p>As a MERCHANT SAILOR, the taxpayer was assigned to work on a Cargo Ship during 1999 that was traveling between ports located around the Pacific Ocean and therefore qualifies per attached Rev Proc 98-64's "Transportation Industry Employees" and attached <u>MARIN JOHNSON TAX COURT DECISION</u> to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Incidental Costs by using attached Pub 1542's Non-Foreign OCONUS Rates, Foreign OCONUS Rates and Domestic CONUS Rates for <u>EACH CITY</u> and their related incidental rates as follows:</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0"> <tbody> <tr> <td>20 Days x \$17 (\$85)</td> <td>Djibouti City, Djibouti</td> <td>48</td> <td>=</td> <td>\$340</td> </tr> <tr> <td>12 Days x \$15 (\$77)</td> <td>Jeddah, Saudi Arabia</td> <td></td> <td>=</td> <td>\$180</td> </tr> <tr> <td>15 Days x \$11 (\$56)</td> <td>Port Suez <Port Said>, Egypt</td> <td></td> <td>=</td> <td>\$165</td> </tr> <tr> <td>6 Days x \$14 (\$69)</td> <td>Port Sudan <Khartoum>, Sudan</td> <td></td> <td>=</td> <td>\$84</td> </tr> <tr> <td>19 Days x \$2 (\$38)</td> <td>Corpus Christi, Texas</td> <td></td> <td>=</td> <td>\$38</td> </tr> <tr> <td>19 Days x \$2 (\$42)</td> <td>Bayonne <Newark>, New Jersey</td> <td></td> <td>=</td> <td>\$38</td> </tr> <tr> <td>16 Days x \$2 (\$42)</td> <td>Houston, Texas</td> <td></td> <td>=</td> <td>\$32</td> </tr> <tr> <td>9 Days x \$2 (\$38)</td> <td>Bucksport <Bar Harbor>, Maine</td> <td></td> <td>=</td> <td>\$18</td> </tr> <tr> <td>9 Days x \$2 (\$42)</td> <td>Elizabeth <Newark>, New Jersey</td> <td></td> <td>=</td> <td>\$18</td> </tr> <tr> <td>7 Days x \$2 (\$38)</td> <td>Savannah, Georgia</td> <td></td> <td>=</td> <td>\$14</td> </tr> <tr> <td>6 Days x \$2 (\$42)</td> <td>Baytown <Galveston>, Texas</td> <td></td> <td>=</td> <td>\$12</td> </tr> <tr> <td>6 Days x \$2 (\$46)</td> <td>New York City <Manhattan>, New York</td> <td></td> <td>=</td> <td>\$12</td> </tr> <tr> <td>5 Days x \$2 (\$38)</td> <td>Tampa, Florida</td> <td></td> <td>=</td> <td>\$10</td> </tr> <tr> <td>4 Days x \$2 (\$46)</td> <td>Paulsboro <Philadelphia>, PA</td> <td></td> <td>=</td> <td>\$8</td> </tr> <tr> <td>4 Days x \$2 (\$42)</td> <td>Port Everglades <Miami>, Florida</td> <td></td> <td>=</td> <td>\$8</td> </tr> <tr> <td>2 Days x \$2 (\$46)</td> <td>San Pedro <L.A.>, California</td> <td></td> <td>=</td> <td>\$4</td> </tr> <tr> <td>1 Day x \$2 (\$34)</td> <td>Port Canaveral <Cocoa Beach>, Florida</td> <td></td> <td>=</td> <td>\$2</td> </tr> <tr> <td>1 Day x \$2 (\$38)</td> <td>Oakland, California</td> <td></td> <td>=</td> <td>\$2</td> </tr> <tr> <td>1 Day x \$2 (\$34)</td> <td>Cape Canaveral <Cocoa Beach>, Florida</td> <td></td> <td>=</td> <td>\$2</td> </tr> <tr> <td colspan="4"><hr/></td> <td>-----</td> </tr> <tr> <td colspan="2">Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates</td> <td>987.</td> <td>2585</td> <td></td> </tr> <tr> <td colspan="2">The JOHNSON CASE now allows <u>ALL</u> Sailors to also claim their Other Travel Expenses per <u>IRS Notice 95-50</u> which totals:</td> <td>xxx.</td> <td>-----</td> <td></td> </tr> <tr> <td colspan="2">Total Tax Court & IRS Allowed Sailor Travel</td> <td>250</td> <td>xxx.</td> <td>266</td> </tr> <tr> <td colspan="5"> <ul style="list-style-type: none"> ✓ <u>NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.</u> ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule. ✓ See Sailor Day-by-Day Travel & <u>Tax Court Established Daily Rates.</u> ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents. ✓ See attached <u>Tax Court Case</u> - Johnson v. Comm., 115 T.C. 16 (2000) ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel. ✓ See attached Tax Research Regarding Sailor Travel to Union Halls. ✓ See attached Official IRS Non-Foreign OCONUS Rates for <u>each city listed.</u> ✓ See attached Official IRS Foreign OCONUS Rates for <u>each city listed.</u> ✓ See attached Official IRS Domestic CONUS Rates for <u>each city listed.</u> </td> </tr> </tbody> </table> | | 20 Days x \$17 (\$85) | Djibouti City, Djibouti | 48 | = | \$340 | 12 Days x \$15 (\$77) | Jeddah, Saudi Arabia | | = | \$180 | 15 Days x \$11 (\$56) | Port Suez <Port Said>, Egypt | | = | \$165 | 6 Days x \$14 (\$69) | Port Sudan <Khartoum>, Sudan | | = | \$84 | 19 Days x \$2 (\$38) | Corpus Christi, Texas | | = | \$38 | 19 Days x \$2 (\$42) | Bayonne <Newark>, New Jersey | | = | \$38 | 16 Days x \$2 (\$42) | Houston, Texas | | = | \$32 | 9 Days x \$2 (\$38) | Bucksport <Bar Harbor>, Maine | | = | \$18 | 9 Days x \$2 (\$42) | Elizabeth <Newark>, New Jersey | | = | \$18 | 7 Days x \$2 (\$38) | Savannah, Georgia | | = | \$14 | 6 Days x \$2 (\$42) | Baytown <Galveston>, Texas | | = | \$12 | 6 Days x \$2 (\$46) | New York City <Manhattan>, New York | | = | \$12 | 5 Days x \$2 (\$38) | Tampa, Florida | | = | \$10 | 4 Days x \$2 (\$46) | Paulsboro <Philadelphia>, PA | | = | \$8 | 4 Days x \$2 (\$42) | Port Everglades <Miami>, Florida | | = | \$8 | 2 Days x \$2 (\$46) | San Pedro <L.A.>, California | | = | \$4 | 1 Day x \$2 (\$34) | Port Canaveral <Cocoa Beach>, Florida | | = | \$2 | 1 Day x \$2 (\$38) | Oakland, California | | = | \$2 | 1 Day x \$2 (\$34) | Cape Canaveral <Cocoa Beach>, Florida | | = | \$2 | <hr/> | | | | ----- | Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates | | 987. | 2585 | | The JOHNSON CASE now allows <u>ALL</u> Sailors to also claim their Other Travel Expenses per <u>IRS Notice 95-50</u> which totals: | | xxx. | ----- | | Total Tax Court & IRS Allowed Sailor Travel | | 250 | xxx. | 266 | <ul style="list-style-type: none"> ✓ <u>NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.</u> ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule. ✓ See Sailor Day-by-Day Travel & <u>Tax Court Established Daily Rates.</u> ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents. ✓ See attached <u>Tax Court Case</u> - Johnson v. Comm., 115 T.C. 16 (2000) ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel. ✓ See attached Tax Research Regarding Sailor Travel to Union Halls. ✓ See attached Official IRS Non-Foreign OCONUS Rates for <u>each city listed.</u> ✓ See attached Official IRS Foreign OCONUS Rates for <u>each city listed.</u> ✓ See attached Official IRS Domestic CONUS Rates for <u>each city listed.</u> | | | | |
| 20 Days x \$17 (\$85) | Djibouti City, Djibouti | 48 | = | \$340 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 Days x \$15 (\$77) | Jeddah, Saudi Arabia | | = | \$180 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 Days x \$11 (\$56) | Port Suez <Port Said>, Egypt | | = | \$165 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Days x \$14 (\$69) | Port Sudan <Khartoum>, Sudan | | = | \$84 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 Days x \$2 (\$38) | Corpus Christi, Texas | | = | \$38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 Days x \$2 (\$42) | Bayonne <Newark>, New Jersey | | = | \$38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 Days x \$2 (\$42) | Houston, Texas | | = | \$32 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Days x \$2 (\$38) | Bucksport <Bar Harbor>, Maine | | = | \$18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 Days x \$2 (\$42) | Elizabeth <Newark>, New Jersey | | = | \$18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 Days x \$2 (\$38) | Savannah, Georgia | | = | \$14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Days x \$2 (\$42) | Baytown <Galveston>, Texas | | = | \$12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 Days x \$2 (\$46) | New York City <Manhattan>, New York | | = | \$12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 Days x \$2 (\$38) | Tampa, Florida | | = | \$10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Days x \$2 (\$46) | Paulsboro <Philadelphia>, PA | | = | \$8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 Days x \$2 (\$42) | Port Everglades <Miami>, Florida | | = | \$8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 Days x \$2 (\$46) | San Pedro <L.A.>, California | | = | \$4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 Day x \$2 (\$34) | Port Canaveral <Cocoa Beach>, Florida | | = | \$2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 Day x \$2 (\$38) | Oakland, California | | = | \$2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 Day x \$2 (\$34) | Cape Canaveral <Cocoa Beach>, Florida | | = | \$2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <hr/> | | | | ----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Sailor Travel Costs Allowed per OCONUS & CONUS Rates | | 987. | 2585 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The JOHNSON CASE now allows <u>ALL</u> Sailors to also claim their Other Travel Expenses per <u>IRS Notice 95-50</u> which totals: | | xxx. | ----- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Tax Court & IRS Allowed Sailor Travel | | 250 | xxx. | 266 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <ul style="list-style-type: none"> ✓ <u>NO EMPLOYER PROVIDED TRAVEL REIMBURSEMENTS PER COMPANY LETTER.</u> ✓ See attached Official Ship's "Ports-of-Call" Travel Schedule. ✓ See Sailor Day-by-Day Travel & <u>Tax Court Established Daily Rates.</u> ✓ See attached Official U.S. Coast Guard Sailor's Travel Documents. ✓ See attached <u>Tax Court Case</u> - Johnson v. Comm., 115 T.C. 16 (2000) ✓ See attached I.R.S. Revenue Procedure 98-64 regarding Sailor Travel. ✓ See attached Tax Research Regarding Sailor Travel to Union Halls. ✓ See attached Official IRS Non-Foreign OCONUS Rates for <u>each city listed.</u> ✓ See attached Official IRS Foreign OCONUS Rates for <u>each city listed.</u> ✓ See attached Official IRS Domestic CONUS Rates for <u>each city listed.</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Fig. 28C

| Supplemental Pilot Travel Schedule - 2000 | | |
|--|---------|------------------|
| Name: Frederick M. Amicangioli | | SSN: 019-46-5487 |
| Schedule A Line 20 - Unreimbursed Employee Expenses | | |
| Description | Amount | |
| Taxpayer is an AIRLINE PILOT assigned to fly aircraft around the world and therefore qualifies per attached Rev Proc 2000-9's "Transportation Industry Employees" and I.R.S. Pub 463's "Travel Expenses" to compute his DEEMED SUBSTANTIATED Out-of-Town Travel Costs by using attached Pub 1542's Foreign OCONUS Rates and Domestic CONUS Rates for EACH CITY as follows: | | |
| 21 Days x \$131 | 114 | 48 |
| 23 Days x \$115 | 106 | 238 |
| 55 Days x \$46 | 86 | 82 |
| 54 Days x \$46 | 246 | 250 |
| 19 Days x \$96 | 234 | 254 |
| 26 Days x \$68 | 42 | 25 |
| 5 Days x \$295 | 118 | 258 |
| 21 Days x \$44 | 114 | 50 |
| 14 Days x \$65 | 114 | <6,000> |
| 12 Days x \$64 | 114 | 15,706. |
| 7 Days x \$99 | 114 | x 60% |
| 7 Days x \$78 | 114 | 218 |
| 7 Days x \$70 | 114 | 9,424. |
| 6 Days x \$73 | 114 | ===== |
| 6 Days x \$70 | 114 | 266 |
| 11 Days x \$38 | 114 | |
| 5 Days x \$42 | 114 | |
| 4 Days x \$46 | 114 | |
| 2 Days x \$82 | 114 | |
| 2 Days x \$32 | 114 | |
| Total Pilot Travel Costs Allowed per OCONUS & CONUS Rates | 21,706. | |
| LESS EMPLOYER PROVIDED REIMBURSEMENTS | <6,000> | |
| Pilot Travel Allowance in Excess of Reimbursements | 15,706. | |
| Dept of Transportation's Pilot "Hours of Service" Rate | x 60% | |
| Net Pilot DEEMED SUBSTANTIATED Travel Costs | 262 | |